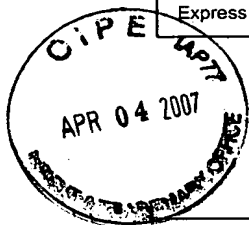


Express Mail Label No. EV 956455395 US Dated: April 4, 2007



Docket No.: TOW-030RCE2
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Naoyuki Enjoji *et al.*

Application No.: 10/608,452

Confirmation No.: 9395

Filed: June 26, 2003

Art Unit: 1745

For: FUEL CELL AND METHOD OF
CONTROLLING SAME

Examiner: A. J. Martin

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 4, 2007, finally rejecting claims 1-12, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begin on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.